

§ 26.207

spirits filled for shipment to the United States. In addition to the serial number of the container, the distiller, rectifier, or bottler shall plainly print, stamp, or stencil with durable coloring material, in letters and figures not less than one-half inch high, on the head of each barrel, cask or similar container or on one side of each case, as follows:

- (a) The name of the manufacturer;
- (b) The brand name and kind of liquor; and
- (c) The wine and proof gallon contents; or, for bottles filed according to the metric standards of fill prescribed by § 5.47a, of this chapter, the contents in liters and the proof of the spirits.

[T.D. ATF-43, 42 FR 30836, June 17, 1977]

§ 26.207 Destruction of marks and brands.

The marks, brands, and serial numbers required by this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, obscured or obliterated before the contents thereof have been removed.

[T.D. ATF-198, 50 FR 8552, Mar. 1, 1985]

§ 26.209 Samples.

The appropriate TTB officer may require samples of liquors and articles to be submitted whenever desired for laboratory analyses in order to determine the rate of tax applicable thereto.

[20 FR 6077, Aug. 20, 1955, as amended by T.D. 7006, 34 FR 2250, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

SPECIAL (OCCUPATIONAL) TAXES

§ 26.210 Liquor dealer's special taxes.

(a) *General.* Except as otherwise provided in paragraph (b) of this section, every person bringing liquors into the United States from the Virgin Islands, who sells, or offers for sale, such liquors shall file Form 5630.5 with TTB in accordance with the instruction on the form, and pay special occupational tax as a wholesale dealer in liquor or as a retail dealer in liquor, in accordance with the laws and regulations governing the payment of such special taxes (part 31 of this chapter).

(b) *Suspension of tax.* During the period from July 1, 2005, through June 30, 2008, the rate of the tax described in

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paragraph (a) of this section is zero. However, every person described in paragraph (a) of this section must register by filing the special tax return on Form 5630.5, in accordance with part 31 of this chapter, during the suspension period even though the amount of tax due is zero.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1340 as amended, 1343 as amended, 1344 as amended (26 U.S.C. 5111, 5112, 5121, 5122))

[T.D. ATF-70, 45 FR 33981, May, 21, 1980, as amended by T.D. ATF-251, 52 FR 19339, May 22, 1987; T.D. TTB-25, 70 FR 19883, Apr. 15, 2005; T.D. TTB-36, 70 FR 62246, Oct. 31, 2005]

§ 26.211 Warehouse receipts covering distilled spirits.

The sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits. Accordingly, except during the suspension period described in § 26.210(b), every person bringing distilled spirits into the United States from the Virgin Islands, who sells, or offers for sale, warehouse receipts for distilled spirits stored in warehouses, or elsewhere, incurs liability to special tax as a dealer in liquors at the place where such warehouse receipts are sold, or offered for sale, and must file return and pay occupational tax as provided in § 26.210(a). During the suspension period, every such person must register as provided in § 26.210(b).

(68A Stat. 618, 620, 621; 26 U.S.C. 5111, 5112, 5121, 5122)

[T.D. TTB-36, 70 FR 62247, Oct. 31, 2005]

Subpart K—Formulas for Products From the Virgin Islands

SOURCE: T.D. ATF-62, 44 FR 71715, Dec. 11, 1979, unless otherwise noted.

§ 26.220 Formulas for liquors.

(a) *Distilled spirits products.* Persons in the Virgin Islands who ship distilled spirits beverage products to the United States shall comply with the formula requirements of part 5 of this chapter. If any product contains liquors made outside of Virgin Islands, the country of origin for each such liquor shall be